DR 7118 (05/24/11)

COLORADO DEPARTMENT OF REVENUE

DENVER, CO 80261-0009
(303) 205-8205

FUEL TAX REFUND CLAIM

			Audit Date					Tim	Time Limit Date				
If above address is not correct please call (303) 205-8205				71	18-6	No. of I			nvoices	Earliest Date Latest Date		Latest Date	
Colorado Permit/Account Number	Refund Period					FEIN o			or Social Security N		per		
								Щ,					
WHOLE GALLONS ONLY—NO DECIMALS	A Gasoline		G	B Gasohol			C Special Fuel (Diesel, Etc.)		D Aviation Gas		A	E Aviation Fuel	
1. Total number of gallons of qualifying fuel purchased in Colorado. See General Information I on reverse side.													
2. Approved refund percentage decimal													
Net number of gallons of fuel purchased in Colorado for which refund is being claimed. (Line 1 multiplied by line 2, for every fuel type)													
4. Colorado Fuel Excise Tax Rate per gallon.	Line 3 multiplied t		Line 3 multiplied by cents			Line 3 multiplied by cents			Line 3 multiplied by cents		Line 3 multiplied by cents		
5. Amount of Refund Claim Multiply line 3 by Tax Rate line 4.													
Total amount of refund claim. (Add together lines	5A thru 5E)					\$							
Direct Ro	uting number						Type:	Chec	king 🔲	Saving	js		
Deposit Acc	count number												
I certify and declare that this application is true and	correct and the	at it is	made	unde	er the p	enaltie	s of pe	erjury in	the sec	ond degr	ee.		
Name of Claimant, Corporation or Partnership						Signature of Claimant							
Signature of Witness						Date				Telepho	ne ne		

I. GENERAL INFORMATION

A refund of the Colorado fuel tax paid may be allowed on the fuel purchased and used in Colorado for tax exempt purposes listed below. A claim for refund must be submitted within 12 months after the date of purchase of the fuel. Only one claim may be filed in a calendar quarter.

A fuel tax refund may be claimed if the fuel has been used:

- A. To operate stationary engines, motor boats or vehicles on or over the rails.
- B. To operate tractors and other farm implements or machinery used for agricultural purposes only on farms and ranches.
- C. For cleaning and dyeing.
- D. To operate any machine owned or operated by the state, town, city county, school district or other political subdivision of the state.
- E. For any other commercial use of equipment or machinery NOT used on the highways or public roads.
- F. For Crop Dusting (Aviation Fuel, 50% of fuel purchased), if using a private landing strip.
- G. For Commercial, scheduled air carriers or commuter airline operators (Aviation Fuel).

No refund shall be allowed to any person on any fuel used for propelling motor vehicles operated in whole or in part during the calendar year upon public roads, streets and highways, except those used for agricultural purposes on farms and ranches and those used by political subdivisions.

For additional information, see publication FYI Excise 7 "Tax Refunds for Exempt Use of Fuel." This and other FYIs are available on the Web at www.TaxColorado.com

II. REFUND PERMIT

A refund permit must be issued before any claim for refund can be paid. This can be obtained by filing an application for permit (form DR 7189). The first claim may accompany the application for permit. A permit is not transferable. The refund permit shall be canceled if there is no claim filed by the permit holder for a period of 24 months. Claimants are required to notify this office of any changes in the nature of business, name, DBA, ownership or address in a written letter. Refunds will not be made on claims for quantities of less than 20 gallons total.

III. INVOICES

You will be required to retain all invoices along with a copy of each claim submitted for a period of three years in the event the department requests the invoices for review. Failure to comply with any of the requirements may result in the disallowance of your claim, cancellation of your fuel tax refund permit account and/or may subject you to penalties.

IV. APPROVED REFUND PERCENTAGE DECIMAL

The pre-printed refund percentage decimal is based on historical data retrieved either from an individual permit/account or from a specific industry group (for example, Agriculture —Farm crops; Agriculture —Farm animals.)

V. PENALTIES

If any person makes any false statement in an application for a permit or upon any claim for refund or submits with any claim for refund an invoice which does not represent a bona fide purchase of gasoline at the time and place and in the quantity indicated on the invoice, or if any dealer or other person prepares an invoice which does not represent a bona fide sale of gasoline at the time and place and in the quantity indicated in the invoice, or if any person used gasoline on which refunds are claimed in any motor vehicle on the public highways of this state, except as provided in subsection (2) of this section, said person is guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$1,000.00, or by the imprisonment in the county jail for not more than one year, or by both such fine and imprisonment. In addition, the executive director shall forthwith cancel the permit of such person and such person shall not be issued a new permit within one year of such cancellation (§ 39-27-103(3)(c) C.R.S.).

Any applicant for refund who makes any false statement in connection with an application for a permit or an application for a refund of any taxes, or who used the gasoline other than as stated in the permit and application, is guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$500.00, or by imprisonment in the county jail for not more than 90 days, or by both such fine and imprisonment, and by suspense or revocation of his permit or license. These penalties shall be in addition to any other penalty imposed by this part. If any applicant for refund under the provisions of this section makes any false statement on any application for permit or credit for refund, or submits any invoices on which erasure, changes, alterations or additions have been made, or which are otherwise incorrect, the executive director shall cancel all or part of any pending claim for refund of such applicant and shall also deduct from any subsequent claims an amount equal to one hundred percent of the amount claimed on any altered or incorrect invoice (§ 39-27-103(4), 39-21-118 C.R.S.).

VI. CLAIM FORM INSTRUCTIONS (DR 7118)

Line 1—Enter number of gallons used for business purposes and drawn from bulk storage facilities or purchased from a dealer for exempt use. Colorado fuel excise tax must have been paid on the fuel reported on line one.

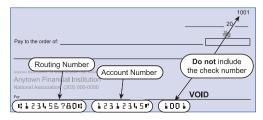
Line 3—For every fuel type, multiply line 1 by the approved percentage on line 2.

Line 4—The tax rate for Gasoline and Gasohol is 22 cents. The tax rate for Special Fuel is 20.5 cents. The tax rate for Aviation Gas is six cents. The tax rate for Aviation Jet Fuel is four cents.

Line 5—Amount of refund claim: multiply line 3 by Tax Rate line 4.

VII. DIRECT DEPOSIT

The **routing number** must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 123456780. Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.



The **account number** can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check, the account number is 12312345. Do not include the check number.

You should contact your financial institution to make sure your deposit will be accepted and to obtain the correct routing and account numbers. This is especially important if you want your refund deposited to a savings account at a credit union. The Colorado Department of Revenue is not responsible for a lost refund if you enter the wrong account information. To ensure you receive your refund, always check the bank routing and account numbers you enter for accuracy. Any refund claim that, for any reason, cannot be deposited into the account specified will be issued and mailed in check form instead.

VIII. IFTA VEHICLES

Taxpayers receiving a separate refund claim form for IFTA must separately claim:

- fuel placed in the ordinary fuel tank of a vehicle whose miles are reported on an IFTA return, and
- must attach a copy of the corresponding IFTA return to each quarterly claim for refund.

MAIL TO:

Colorado Department of Revenue Denver, CO 80261-0009